

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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ERNSY ETIENNE,

Petitioner,

-against-

UNITED STATES OF AMERICA,

Respondent.  
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FILED  
IN CLERK'S OFFICE  
US DISTRICT COURT E.D.N.Y.

★ APR 27 2012

BROOKLYN OFFICE

**MEMORANDUM AND ORDER**

12-cv-2035 (ENV) (LB)

VITALIANO, D.J.

Pro se petitioner Ernsy Etienne filed a petition on April 25, 2012 seeking to quash a summons issued on April 5, 2012 by the Internal Revenue Service (the "IRS") to Bank of America ("BoA"). The summons seeks, in broad summary, records related to financial accounts maintained, and financial transactions involving, petitioner. In a letter dated April 11, 2012 and addressed to La Verite Restaurant, Bar and Lounge, Inc. ("La Verite"), BOA informed Etienne that it intends to produce the documents requested in the summons to the IRS on April 27, 2012 (i.e., tomorrow).

Petitioner's entire statement of claim is as follows:

I would like the court to grant me the petition because I was audited for my personal income tax for 2010. That doesn't have anything to do with my corporation. My corporation is a separate entity from my personal income. However the bank information is related to [La Verite] that have nothing to why personal income tax.

Petitioner has not provided any proof that he served his petition on the IRS. Assuming jurisdiction for purposes of this Memorandum and Order only, the Court construes petitioner's last-second filing as a motion for a temporary restraining order ("TRO") staying compliance with the

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summons. Further, assuming the efficacy of ordering a stay, the petition states absolutely no grounds justifying a TRO. The relief is therefore denied without prejudice.

SO ORDERED.

Dated: Brooklyn, New York  
April 26, 2012

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ERIC N. VITALIANO  
United States District Judge